(Ireland.)

RETURNS to an Order of The Honourable House of Commons, dated 24th February 1817;—*for*

A SUMMARY RETURN of the Particulars of Frauds and Forgeries committed in the Department of The STAMP-OFFICE of *Ireland*, during Five Years last past; specifying such as have been committed by Officers or Distributers, acting under that Office; and the result of Inquiries made, and of Prosecutions instituted, respecting such Frauds and Forgeries; together with a Statement of any Evidence which can establish an Estimate of the probable amount of Forged Stamps put into circulation during that Period.

— 1. —

A Summary Return of PROSECUTIONS carried on, from 5th January 1812, to 5th January 1814;—specifying, The names of the Parties prosecuted; the situation in life of such Parties; when tried; Offence for which tried; result of Prosecution; and, as far as the nature of the case would admit, the probable amount of each Fraud.

Parties Names	Trade or Business	When Tried.	Offences.	Result of Trials.	Observations.
(1812.)					
Bartholomew Mons	no particular trade	Dublin February commission 1812.	for selling forged stamps.	acquitted - - -	extent of fraud not ascertained.
Thomas Gawley, and Philip Laverty.	- - ditto - -	Armagh Spring assizes 1812.	for uttering forged stamps.	found guilty - -	- ditto.
Edward Dogherty	- - ditto - -	Carrickfergus ditto	- - ditto - -	- ditto - - -	- ditto.
John Wallace -	- - ditto - -	- - ditto -	- - ditto - -	acquitted - - -	- ditto.
Luke Tipper - -	slater - - - -	June commission 1812.	for having seven forged dies in his possession.	ditto - - -	- ditto.
John Ready - -	yeoman - - -	Clonmell Summer assizes 1812.	for uttering forged stamps.	guilty - - - -	- ditto.
Patrick McEvoy, and wife.	no particular trade	October commission 1812.	- - ditto - -	ditto - - - -	- ditto.
Daniel McArdell, and wife.	- - ditto - -	- - ditto - -	- - ditto - -	ditto - - - -	- ditto.
Patrick Reilly -	- - - - - -	December commission 1812.	- - ditto - -	acquitted - - -	- ditto.
(1813.)					
Timothy and James Brophy.	no particular trade	February commission 1813.	for uttering forged stamps.	Timothy Brophy pleaded guilty; James was acquitted.	- ditto.
John Bollard -	- - ditto - -	- - ditto - -	- - ditto - -	acquitted - - -	- ditto.
John Halligan -	stationer - - -	- - ditto - -	for selling forged stamps.	ditto - - -	- ditto.
James Troy - -	ditto, and formerly a licensed stamp retailer.	- - ditto - -	- - ditto - -	ditto - - -	- ditto.
Patrick Hy Walsh	grocer, and ditto -	- - ditto - -	- - ditto - -	ditto - - -	- ditto.
Patrick Byrne -	licensed stamp retailer.	- - ditto - -	- - ditto - -	ditto - - -	- ditto.
Daniel Conolly -	one of the stampers	- - ditto - -	for conveying away stamps out of the Stamp Office.	guilty - - - -	- ditto.
Robert Quig -	no particular trade	Londonderry assizes 1813.	for uttering forged stamps.	acquitted - - -	- ditto.
William Moore -	- - ditto - -	- - ditto - -	- - ditto - -	guilty - - - -	- ditto.
James Bell, Robert Aul, and Bernard Duggan.	- - ditto - -	- - ditto - -	- - ditto - -	ditto - - - -	- ditto.
James Rankin -	saddler; formerly a stamp retailer.	November commission 1813.	- - ditto - -	acquitted - - -	- ditto.

ROB. BORROWES,
Solr of Stamps.

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— 2. —

A Summary Return of the PARTICULARS of FRAUDS committed on The Stamp Revenue, from the 5th January 1812, to 5th January 1817; together with the result of Inquiries made as to same.

Parties Names.	——	Nature of Frauds committed.	RESULT.
(1812.)			
Charles Wolfe - -	teller of stamps -	fraudulently stamping paper in the stamping-room, and conveying same privately away.	IN the year 1812 this fraud was discovered, and an investigation then took place respecting it; upon which it appeared, that Wolfe and several others were in the habit of fraudulently stamping paper, and conveying same privately out of the stamping-room; but to what extent this fraud was carried on was not then ascertained. The stamp laws then in force did not provide for this description of fraud, and consequently no prosecution was instituted. Wolfe was dismissed.
Patrick Flanagan -	teller-in - - - - -	- - Like - - -	- - - Like.
Robert Law - - -	stamper - - - - -	- - Like - - -	- - - Like.
Patrick Cassidy - -	ditto - - - - -	- - Like - - -	- - - Like.
Jos. Law - - - -	ditto - - - - -	- - Like - - -	- - - Like.
Thomas Sargeant -	ditto - - - - -	- - Like - - -	- - - Like.
Michael Rogers - -	ditto - - - - -	- - Like - - -	- - - Like.
Ambrose Gogarty -	ditto - - - - -	- - Like - - -	- - - Like.

(1814.)	
Forged Stamps on attested copies of pleadings, &c. filed in the Rolls Office, and in the Equity Exchequer Office	On the inspection of official Copies of Pleadings prepared for the Public, and remaining in the Rolls Office of the Court of Chancery; in the Examiner's Office of the same Court; and in the Filacer's Office in the Equity Exchequer; 4,300 forged Fourpenny Stamps appeared impressed on same. The existing provisions prevent a repetition of this particular fraud.
Chancery Petitions -	Petitions in the Court of Chancery were under the Schedule appended to the 52d of the King, chapter 78, liable to a Stamp Duty of 2*s.* 6*d.* and the Fiats thereon to a Duty of One Shilling, which Duties continued in force until the expiration of that Act; namely, 5th July 1815. On an inspection of the Stamps on those Petitions, it appeared that upwards of eight hundred forged Stamps were impressed on same. The provisions made by the 55th of the King, has provided against a repetition of this fraud.
Warrants of Attorney	Warrants of Attorney until the Act of the 52d of the King was repealed, were liable to a Stamp Duty of Two Shillings and Sixpence. On an inspection of one Office of the Court of Chancery, it appeared that the Stamps on fifty-two Warrants filed in that Court were forged.
Pleadings in the Law Courts, on forged Stamps	On an inspection of official Copies of Pleadings filed in the Law Courts, eleven hundred forged Fourpenny Stamps were discovered thereon.
Richard Busteed, proprietor of The Galway Chronicle and Western Intelligencer.	The Proprietor of this Paper, it appears, has been in the habit for several years back, of printing the greater part of each day's publication on unstamped paper, and he has also been in the habit of defrauding the Stamp Revenue of the Duty payable upon Advertisements, by printing second impressions of his Paper containing more matter than those of the same date, lodged with the Distributer, from which the Duty is calculated. Twenty-two numbers of these second impressions, printed in the years 1814 and 1815, are now in the hands of the Stamp Commissioners; by which it appears on comparing the number of Advertisements contained therein, with the impressions of the same date lodged with the Distributer, in pursuance of the provisions of the Statute in that case provided, that these second impressions of the Twenty-two Papers in question, actually contain two hundred and ninety-five Advertisements more than the impressions so lodged; by which means the Stamp Revenue on these numbers alone has been defrauded of Advertisement Duty to the amount of Thirty-six Pounds Seventeen Shillings and Sixpence. Beyond this sum it cannot be ascertained to what extent the fraud may have been carried, because at present no further second impressions have been collected. Proceedings are pending against Mr. Busteed for this fraud.

ROB. BORROWES,
Sol^r of Stamps.

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— 3. —

A Summary Return of PROSECUTIONS carried on from the 5th of January 1814 (the time of the appointment of the present Solicitor of Stamps) to the 5th January 1817; specifying, The names of the Parties prosecuted; the situation in life of such Parties; when tried, Offences for which tried; result of Prosecutions; and, as far as the nature of the case would admit, the probable amount of each Fraud.

Parties Names.	Trade or Business.	Where Tried.	Offences.	Result of Trial	Observations.
(1814.)					
Peter Smyth, and Henry O'Neill.	Grocers residing in Dublin.	In Dublin, at February commission 1814.	having in possession, with intent to utter, and for uttering various forged stamps.	acquitted in consequence of the death of the principal witness, between their arrest and trial.	For the probable amount of the fraud committed by these parties, see the Appendix, N° 1.
James Mangan -	a country agent for the sale of forged process stamps.	Cork Spring assizes 1814.	for selling forged process stamps.	guilty - - - -	See Appendix, N° 2.
Thomas Fitzgibbon	no particular trade	Limerick Spring assizes 1814.	for uttering forged stamps.	ditto - - - -	See Appendix, N° 3.
Thomas Creighton, and his wife.	cooper - - -	July commission 1814.	having forged one shilling stamps in their possession, with intent to utter same.	the husband was found guilty, and the wife acquitted.	See Appendix, N° 4.
Mary Ann Burnell	wife of John Burnell, formerly a stamp retailer.	Dublin July commission 1814.	uttering forged stamps of various denominations.	acquitted on the ground of its being presumed she had acted under the influence of her husband.	See Appendix, N° 5.
James Martin, and Bridget Owens.	of no particular trade.	Dundalk Summer assizes 1814.	uttering forged stamps.	acquitted - - -	See Appendix, N° 6.
John Sheridan, Jas. Mc Cabe, *alias* Thomas Mc Guire, Geo. Mc Cabe, *alias* James Reilly, Thoms Reilly, and Marg. his wife.	- - ditto - -	Cavan Summer assizes 1814.	uttering forged stamps.	acquitted in consequence of the non-attendance of the principal prosecutors, who were bought off by the prisoners friends. The recognizances of these parties were all estreated.	See Appendix, N° 7.
T. Thally Madgett	editor of a newspaper in Cork.	admitted to bail and fled. His recognizance and those of his sureties were estreated.	uttering forged newspaper stamps.	fled - - - -	See Appendix, N° 8.
(1815.)					
Foden Perrin - -	stationer, formerly stamp retailer.	Dublin February commission 1815.	uttering forged stamps of various denominations.	found guilty - -	See Appendix, N° 9.
George Perrin -	- - ditto - -	- - fled - -	- - ditto - -	fled - - - -	See Appendix, N° 10.
John Donnelly, Wm. Keating, and Mary his wife.	no particular business.	Limerick Spring assizes 1815.	uttering forged stamps of various denominations.	Wm. Keating, the principal, was found guilty; Donnelly & Mrs. Keating were acquitted.	See Appendix, N° 11.
John Mc Cullogh -	- - ditto - -	Armagh ditto -	- - ditto - -	acquitted - - -	See Appendix, N° 12.

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(3.)—Return of Prosecutions carried on from the 5th January 1814 to 5th January 1817.—*continued.*

Parties Names.	Trade or Business.	Where Tried.	Offences	Result.	Observations.
(1815.)—*continued.*					
Michael Rice, *alias* Michael Smith.	no particular trade	Dundalk Spring assizes, 1815.	uttering forged stamps.	guilty - - - -	See Appendix, N° 13.
George M'Aleavey	- - ditto - -	- - ditto - -	- - ditto - -	acquitted - - -	See Appendix, N° 14.
Edward Walsh -	- - ditto - -	Cork, ditto - -	- - ditto - -	- - ditto - -	See Appendix, N° 15.
James M'Mahon -	- - ditto - -	- - ditto - -	- - ditto - -	guilty - - - -	See Appendix, N° 16.
Rowland Reeves -	licensed card maker.	- - ditto - -	uttering forged stamps, and having a forged die impressed with a duty of two shillings.	acquitted - - -	See Appendix, N° 17.
Catherine Dixon -	no particular business.	Dublin July commission, 1815.	having a forged die in possession, impressed with a duty.	guilty - - - -	See Appendix, N° 18.
William Flynn, Henry Cooper, and Esther Read.	- - ditto - -	October commission, 1815.	having forged stamps in their possession.	acquitted - - -	See Appendix, N° 19.
Thomas Nugent -	licensed card maker.	Cork Summer assizes, 1815.	- - ditto - -	acquitted in consequence of a material witness having been sent out of the way at the prisoner's instance.	See Appendix, N° 17.
John Fogorty, jun^r	attorney - - -	November commission, 1815.	- - ditto - -	found guilty - -	See Appendix, N° 20.
Edward Emerson -	licensed stamp retailer.	- - ditto - -	- - ditto - -	- - ditto - -	See Appendix, N° 21.
John Fogorty, sen^r	shopkeeper - -	November commission, 1815.	having forged stamps in his possession.	guilty - - - -	See Appendix, N° 22.
Japhet White - -	attorney - - -	- - ditto - -	having a forged twenty pound die in his possession.	guilty - - - -	See Appendix, N° 23.
Charles and John Read.	no particular business.	- - ditto - -	having forged stamps in their possession.	- - ditto - -	See Appendix, N° 24.
Patrick Garrigan -	a clerk in one of the public offices.	- - ditto - -	- - ditto - -	- - ditto - -	See Appendix, N° 25.
Samuel Clayton -	engraver - - -	- - ditto - -	- - ditto - -	- - ditto - -	See Appendix, N° 26.
(1816.)					
Gerald Hope - -	dyer - - - -	February commission, 1816.	selling forged stamps.	- - ditto - -	See Appendix, N° 27.
Patrick Smyth -	servant - - -	- - ditto - -	having forged dies & stamps for cards in his possession.	- - ditto - -	See Appendix, N° 28.
Bernard Campsis	revenue officer -	February commission, 1816.	selling forged stamps.	acquitted - - -	See Appendix, N° 29.
Ann Walsh - -	dyer - - - -	- - ditto - -	uttering forged stamps.	- - ditto - -	See Appendix, N° 30.

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(3.)—Return of Prosecutions carried on from the 5th January 1814 to 5th January 1817.—*continued.*

Parties Names	Trade or Business.	Where Tried.	Offences.	Result.	Observations.
(1815.)—*continued.*					
James Breenan -	no particular trade	Armagh Spring assizes, 1816.	uttering forged stamps.	guilty - - - -	See Appendix, N° 31.
Mary Cullen - -	no particular business.	- - ditto - -	- - ditto - -	- - ditto - -	See Appendix, N° 32.
Anthony Morgan	- - ditto - -	- - ditto - -	- - ditto - -	- - ditto - -	See Appendix, N° 33.
John Mangan -	A country agent for the distribution of forged process stamps.	Clonmell ditto	having forged process stamps in his possession.	- - ditto - -	See Appendix, N° 34.
Hugh M'Peake -	no particular trade	Londonderry ditto	uttering forged stamps.	- - ditto - -	See Appendix, N° 35.
James McAlister -	- - ditto - -	Downpatrick ditto	- - ditto - -	- - ditto - -	See Appendix, N° 36.

APPENDIX.

App^x, N°	PARTIES NAMES.	STATEMENT OF EVIDENCE IN EACH CASE.
1.	Peter Smith, and Henry O'Neill.	IT is not possible, in such cases as the present, for those acting on the part of the Crown, to ascertain to what extent the Stamp Revenue may have been defrauded by parties concerned, in either the manufacture of, or in the vending of, forged stamps. The only positive proof at which they can get to enable such a calculation to be made, being either the account of forged stamps found on the party, or the sale accounts, specifying the amount of stamps sold by such party. The customers of such parties, or, in other words, the consumers of forged stamps (with few exceptions,) knowingly purchase these forged stamps, and consequently are as guilty as the vendors of them; and from them, even if known, of course, no information could be obtained. In most cases, parties dealing in forged stamps, do not keep accounts of sales; it is in general a ready-money business. In cases of prosecutions for having forged dies in possession, it is not possible to form any estimate of the extent to which such dies may have been worked. It will be necessary to recollect, that those observations apply to the whole of the remaining cases contained in this Appendix; and it is therefore impossible to give a satisfactory return of the extent of the frauds practised. In this particular case, it appeared in evidence, that those parties sold forged mercantile stamps to the amount, on an average, of about fifty pounds per month for a period of two years prior to their apprehension, amounting to one thousand two hundred pounds. This is the only estimate that can be made in the present case.
2.	James Mangan - - - -	This man, it appeared in evidence, was a country agent for the sale of forged process stamps; and it appeared that he sold between 30*l.* and 40*l.* worth to a Mr. Buckley, who prosecuted him; one hundred and thirty-four forged original process, and copies thereof; a duty of two-pence being impressed on the original, and one shilling and two-pence on the copies, were found on his person at the time of his arrest; but no documents were found to show the extent of the frauds committed by him.

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APPENDIX.—*continued.*

App^x, N°	PARTIES NAMES.	STATEMENT OF EVIDENCE IN EACH CASE.
3.	Thomas Fitzgibbon - - -	The nature of the particular fraud committed by this person was circulating forged stamps on private bankers notes. The amount of the fraud committed by him could not be ascertained. It appeared this party was concerned in circulating forged stamps generally.
4.	Thomas Creighton, and Margaret his wife.	Fifty impressions of forged one-shilling stamps were found in the possession of those parties; but no documents were found to show the extent of the frauds committed.
5.	Mary Ann Burnell - - -	This person sold about thirty pounds worth of forged stamps to the prosecutor. The amount of the frauds committed by her beyond that sum cannot be ascertained.
6.	James Martin, and Bridget Owens.	The nature of the particular fraud committed by this party was circulating forged stamps on private bankers notes; the amount of the fraud committed by them could not be ascertained.
7.	John Sheridan; Ja^s McCabe, *alias* James McGuire; George McCabe, *alias* James Reilly, and Margaret his wife.	The like observation applies to this case.
8.	Thomas Tbally Madgett -	It appeared, from the evidence, that the probable amount of the forged stamps used and sold by this person, for six months previous to his arrest, amounted to a sum of upwards of one thousand pounds The extent of the frauds practised by him was very considerable; but, as in all such cases, it is not possible to exactly ascertain it.
9.	Foden Perrin - - - -	Forged stamps, to the amount of nine pounds fourteen shillings, were sold by this party to the prosecutor; and at the time of his arrest, forged stamps to the amount of two hundred and forty-four pounds eighteen shillings and sixpence halfpenny were found in his possession. No documents were found to show the extent of the frauds committed; but a sale of forged stamps, by this party and his brother (N° 10.) to a great amount, undoubtedly took place.
10.	George Perrin - - - -	See observations on N° 9.
11.	John Donnelly, William Keating, and Mary his wife.	The nature of the particular fraud committed by these parties was circulating forged stamps on private bankers notes; the amount of frauds committed could not be ascertained. It appeared that these parties were concerned in circulating forged stamps generally.
12.	John McCullogh - - -	Like observation as on N° 11.
13.	Michael Rice, *alias* Michael Smith.	Like observation applies in this case.
14.	George McAleavey - - -	Like.
15.	Edward Walsh - - - -	Like.
16.	James McMahon - - -	Like.
17.	Rowland Reeves and Thomas Nugent.	It appeared in evidence, that the forged stamps used and uttered by Rowland Reeves, in conjunction with Thomas Nugent, amounted to the sum of two thousand pounds and upwards; but it was not possible to ascertain to what extent the forged die and press had been used, and the extent of the fraud committed could not be ascertained.

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APPENDIX.—*continued.*

App^x, N^o	PARTIES NAMES.	STATEMENT OF EVIDENCE IN EACH CASE.
18.	Catharine Dixon - - -	It is not possible to ascertain to what extent the die found on this party had been worked, and, consequently, no calculation of the fraud thereby committed could be made.
19.	William Flynn, Henry Cooper, and Esther Read.	The nature of the particular fraud committed by these parties was circulating forged stamps on private bankers notes; but the amount of the fraud committed could not be ascertained. It appeared that those parties were in the habit of circulating forged stamps generally.
20.	John Fogorty, jun. - - -	Forged stamps, to the amount of fifty pounds, were found in this person's possession; and accounts and memorandums were likewise found, by which it appeared, that forged stamps had been sold by him, amounting to a sum of one hundred and seventeen pounds one shilling, making together the sum of one hundred and sixty-seven pounds one shilling. Beyond that sum it cannot be ascertained to what extent he defrauded the stamp revenue; but it appeared in evidence, that through him many of the under clerks in the law department were supplied, and that he vended forged stamps extensively. An admission subsequent to his being found guilty, was made, that the annual average amount of sales by him for two or three years back, was ten thousand pounds per annum.
21.	Edward Emerson - - -	Forged stamps, amounting to upwards of two hundred pounds, were found in the possession of this party; and accounts of sales of stamps, amounting to about three thousand pounds, were also found. It also appeared in evidence, that the average issue of forged stamps to this party, from the manufactory of persons of the name of Read alone, was from one thousand five hundred, to two thousand pounds per annum. This party was also lately supplied from another manufactory kept by a person of the name of White, but no documents were found to show the extent of the issue of forgeries to him. The amount of the frauds committed by this person must, from the connexion he had (from his being a licensed dealer) with professional men, have been very great, but cannot be ascertained.
22.	John Fogorty, senior -	Forged stamps, to the amount of thirty-seven pounds twelve shillings, were found in this party's possession, and accounts and memorandums were likewise found, by which it appeared that forged stamps had been sold by him, amounting to a sum of six hundred and seventy-seven pounds, making together the sum of seven hundred and fourteen pounds twelve shillings. Beyond that sum it cannot be ascertained to what extent he defrauded the stamp revenue; but it appeared in evidence that he had largely supplied many clerks in the law offices, and had extensive connexion for the sale of, and sold forged stamps largely.
23.	Japhet White - - -	It is not possible to ascertain to what extent the dies found on this party have been worked, and consequently no calculation of the frauds committed in such cases can be made. Machinery for the working of those dies was found in his possession. It appeared in evidence that he sold stamps extensively for a number of years.
24.	Charles and John Read -	Forged stamps, to the amount of about twenty-two pounds, were found in these parties possession, and accounts appearing to have been settled with different persons were likewise found, by which it appeared that forged stamps to the amount of six thousand seven hundred and forty-five pounds,

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APPENDIX.—*continued.*

App^x, N°	PARTIES NAMES.	STATEMENT OF EVIDENCE IN EACH CASE.
		pounds, were sold to these parties alone. There were also found a variety of orders and vouchers for stamps, amounting at least to upwards of thirty thousand pounds. By these accounts, orders and vouchers, it appeared that the forged stamps sold by them amounted to a sum of forty thousand pounds. Beyond that sum it cannot be ascertained to what extent the stamp revenue may have been defrauded by those parties. It appeared in evidence that they were the principal venders of forged stamps in Dublin.
25.	Patrick Garrigan - -	It appeared in evidence, that the forged stamps used by this party on documents prepared by him in the legal department in which he was employed, for solicitors who had not called for same, alone amounted to about fifty pounds; and it also appeared by an account book found, that forged stamps, amounting to one hundred and sixty-nine pounds, had been used by him, making together the sum of two hundred and nineteen pounds. Beyond that sum it cannot be ascertained to what extent the stamp revenue may have been defrauded; but frauds to a great extent were practised by him.
26.	Samuel Clayton - -	The stamps sold by the prisoner, and for which he was prosecuted, amounted to between forty and fifty pounds; beyond that sum the extent of the fraud committed cannot be ascertained. It appeared in evidence, that he was not only an engraver, and employed in the manufacture of dies, but also an extensive vender.
27.	Gerald Hope - - -	It appeared in evidence, that forged stamps to the amount of three hundred and eighteen pounds or upwards, were sold by this person; beyond that sum it cannot be ascertained to what extent the stamp revenue may have been defrauded. It appeared in evidence, that he was an extensive vender of forgeries for many years past.
28.	Patrick Smyth - -	It appeared from various memorandums and accounts, that forged stamps amounting to about forty pounds, had been sold by this person. It is not possible to ascertain to what extent the dies found in his possession had been worked, and consequently no calculation of the frauds committed beyond the foregoing sum, can be made.
29.	Bernard Campsie - -	It appeared in evidence, that stamps amounting to about fifty pounds were uttered by this party, and orders for stamps to the amount of three hundred and twenty pounds were likewise found, making together three hundred and seventy pounds; beyond that sum it cannot be ascertained to what extent the stamp revenue may have been defrauded by him.
30.	Ann Walsh - - -	The stamps uttered by this person amounted to a sum of three pounds fifteen shillings. It appeared in evidence, that she had acted as the agent of N° 27, and was innocent of the fraud.
31.	James Breenan - -	The nature of the particular fraud committed by this party was, circulating forged stamps on private bankers notes; the amount of the frauds committed by him could not be ascertained; it appeared that he was concerned in circulating forged stamps generally.
32.	Mary Cullen - - -	Like observation applies in this case.
33.	Anthony Morgan - -	Like observation.

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APPENDIX.—*continued.*

App^x, N^o.	PARTIES NAMES.	STATEMENT OF EVIDENCE IN EACH CASE.
34.	John Jos. Mangan - -	The stamps found on this party amounted to a sum of four pounds fourteen shillings and eleven pence; beyond that sum it cannot be ascertained to what extent the stamp revenue may have been defrauded by him.
35.	Hugh M'Peake - -	The extent of the fraud committed by this party beyond the amount of the forged stamps for which he was prosecuted, cannot be ascertained.
36.	James M'Alister - -	Like observation applies in this case.

ROB. BORROWES,
Sol^r of Stamps.

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(Ireland.)

RETURN to an Order of The Honourable House of Commons, dated 24th February 1817,—*for*,

A SUMMARY RETURN of the Particulars of Frauds and Forgeries committed in the Department of The STAMP-OFFICE of *Ireland*, during Five Years last past; specifying such as have been committed by Officers or Distributors, acting under that Office, and the result of Enquiries made, and of Prosecutions instituted, respecting such Frauds and Forgeries; together with a Statement of any Evidence which can establish an Estimate of the probable amount of Forged Stamps put into circulation during that Period —*Viz.*

1 —Prosecutions carried on from 5th January 1812 to 5th January 1814.

2 —Frauds committed on the Stamp Revenue, from 5th January 1812 to 5th January 1817.

3 —Prosecutions carried on, from the 5th of January 1814 to 5th January 1817.

Ordered, by The House of Commons, *to be Printed,*
25 *April* 1817.

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